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**From:**

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**Cc:**

**Subject:** AAR-Competent Authority Case

Sec. 9.05 of Rev. Proc. 2006-54 states that in "those cases where the mutual agreement article authorizes a competent authority to waive or remove procedural barriers to the credit or refund of tax, taxpayers may be allowed a credit or refund of tax even though the otherwise applicable period of limitations has expired."

If the treaty in question contains such an authorization, an AAR (resulting in the refunds) may be filed out of time.